

**Internal Revenue Service Advisory Council
2008 Member Biographies**

Herbert N. Beller

Mr. Beller, JD, has practiced federal tax law in Washington, DC for over 35 years and is currently a partner with Sutherland Asbill & Brennan LLP. His particular focus is on corporate tax planning and controversy work for publicly-traded and closely held entities. In addition, he frequently represents taxpayers before the IRS National Office and IRS Appeals Offices, and has litigated tax cases in the U.S. Tax Court and Federal Claims Court. He also has significant experience in the exempt organizations area. Mr. Beller is a former Chair of the ABA Section of Taxation and served as Co-Chair of the National Conference of Lawyers and Certified Public Accountants. Also a CPA, he holds a J.D. (cum laude) from Northwestern University Law School and a BSBA from Northwestern. **(LMSB Subgroup)**

David Bernard

Mr. Bernard, CPA, is the Vice President for Taxes and Real Estate for Kimberly-Clark Corporation in Neenah, Wisconsin. Mr. Bernard joined Kimberly-Clark in 1974 and has held various positions within the Tax Department, including chief tax officer for the last ten years. In 2005, his responsibilities were expanded to include the North American real estate management. His responsibilities include tax management, including tax strategies, risk management and talent development, and real estate. He has negotiated the resolution of scores of complex issues with the IRS Office of Appeals, as well as a number of issues with the Department of Justice. Mr. Bernard served as the Tax Executives Institute's ("TEI's") 2006-2007 International President and continues to serve on TEI's Board of Directors. He also serves on the National Advisory Board for the Michigan Technological University School of Business and is a member of that Board's Executive Committee. He is a CPA, and he holds a BSBA from Michigan Technological University and an MBA from the University of Wisconsin-Oshkosh. **(LMSB Subgroup)**

Marsha Blumenthal

Dr. Blumenthal is a professor of Economics at the University of St. Thomas in St. Paul Minnesota and works on small business and tax exempt issues. She has taught economics for 22 years. Dr. Blumenthal has published articles on a number of tax issues, including the annual compliance costs of the U.S. individual and corporate income taxes, experimental evaluations of alternative tax administrative strategies for increasing compliance (reducing the tax gap); and the participation of low-income households in the Earned Income Tax Credit. Dr. Blumenthal holds a Ph.D. degree from the University of Minnesota and A.B. and M.S.W. degrees from the University of Michigan. **(Tax Gap Analysis Subgroup)**

Michael P. Boyle

Mr. Boyle JD, LL.M., recently retired as a Corporate Vice-President, Finance with the Microsoft Corporation in Redmond, Washington. Mr. Boyle worked closely with senior management and had primary responsibility for the tax department. He oversaw worldwide tax

policy, tax planning and compliance activities for the company. In addition, he created a world class tax department with professionals based in the United States, China, Europe, Japan, India and Singapore. He has experience in dealing with global and domestic tax planning, compliance audits, litigation and final resolution of complex tax issues. Mr. Boyle was highly influential in setting policy in the U.S. and globally with respect to the emerging taxation of software and e-commerce. Mr. Boyle served as the International President of Tax Executive Institute, Inc., from 2005-2006 and is an active member of the board of TEI and the Tax Foundation. Mr. Boyle holds a BSBA, (cum laude) and a J.D. from Creighton University and a L.L.M. (taxation) from Boston University. **(LMSB Subgroup)**

Charles Christian

Dr. Christian is a Professor at Arizona State University and currently serves as the Director of the School of Accountancy. He has taught federal taxation at the undergraduate level and a tax policy research seminar in the doctoral program for the past twenty-two years. During 1991-92, Dr. Christian worked with the Taxpayer Compliance Measurement Group of the IRS Research Division in Washington under an Intergovernmental Personnel Act appointment. In 2006 Dr. Christian spent nine weeks at Canterbury University, Christchurch, New Zealand, on a fellowship to study multinational tax issues and conduct research on income shifting by multinational corporations. Dr. Christian has published numerous articles on taxation and has given many presentations including one to the IRS LMSB Commissioner's Compliance Strategy Council. Dr. Christian holds a Ph.D. from the University of Georgia and a J.D. from the University of Virginia. **(Tax Gap Analysis Subgroup)**

Francis X. Degen

Mr. Degen, EA is the owner of Francis X. Degen, EA in Setauket, New York. His practice includes tax preparation and tax planning for individuals and small businesses. Mr. Degen also specializes in taxpayer representation before the Internal Revenue Service and other taxing authorities. He is one of the few non-attorneys that have been admitted to practice in the United States Tax Court. In addition, he is a member and a former President of the National Association of Enrolled Agents (NAEA) and has served on the NAEA board of directors. He has testified on behalf of NAEA before both houses of Congress. Mr. Degen holds a Bachelors degree in mathematics from Iona College and a Masters from Johns Hopkins University. **(Vice Chair & SBSE Subgroup)**

Jay Fishman

Mr. Fishman is a Managing Director of Financial Research Associates and has been actively engaged in the appraisal profession since 1974. He specializes in the valuations of business enterprises and their intangible assets including: patents, trademarks, customer lists, goodwill, and going concern. Mr. Fishman has co-authored several books, including the recently released *Standards of Value: Theory and Applications* and *Guide to Business Valuations* (both with Shannon Pratt), and written numerous articles on business valuation. He holds a

bachelor's and master's degree from Temple University as well as an M.B.A. from LaSalle University. Mr. Fishman is a Fellow of the American Society of Appraisers, Editor of the *Business Valuation Review*, and a former Trustee of the Appraisal Foundation. **(SBSE Subgroup)**

Dean Heyl

Mr. Heyl, JD, is an attorney and Director, of Government Relations for Direct Selling Association in Washington, DC. He represents a variety of corporations and associations; develops and implements national legislative strategies; testifies before committees and regulatory boards; and monitors and analyzes legislative/regulatory actions with a strong focus on tax and accounting issues and negotiates contracts. Direct Selling Association is a national trade association of the leading firms that manufacture and distribute goods and services sold directly to consumers. Mr. Heyl holds a J.D. from the University of South Dakota Law School and a BS in Journalism from South Dakota State University. **(SBSE Subgroup)**

Marshall Hunt

Mr. Hunt, CPA, currently serves as Director, Tax Assistance Program for the Accounting Aid Society in Detroit, MI. Mr. Hunt directs one of the largest free tax assistance programs in the nation for low-income taxpayers. His responsibilities include volunteer recruitment, retention, training, publicity, outreach, tax site selection, scheduling, and return preparation procedures. Under his direction Accounting Aid served over 8,000 low-income seniors and families in southeastern Michigan in 2007. He is also an adjunct lecturer in taxation at the University of Michigan-Dearborn. Prior to joining the Accounting Aid Society, Mr. Hunt was a Territory Manager for Heavy Manufacturing, Construction & Transportation, for the Large and Mid-Size Business Division at the Internal Revenue Service. Mr. Hunt holds a Masters of Science Degree in Taxation from Walsh College in Troy, MI and a BBA Degree from the University of Michigan-Dearborn. **(W&I Subgroup)**

Marc Korab

Mr. Korab, JD, LL.M., is a Senior Vice President – Corporate Tax for Citigroup Inc., in New York, NY. Mr. Korab's responsibilities include providing tax counsel and advice to the corporation on a variety of matters, with a focus on representing Citigroup before the IRS in its Federal tax audits. Prior to joining Citigroup, he practiced law with the New York office of the law firm DLA Piper US LLP, representing taxpayers in complex federal, state, and local tax controversies and litigations. Mr. Korab holds an LL.M. from Georgetown University Law Center, a J.D. from Rutgers School of Law, and a B.A. from Rutgers College. He is a member of the New York, New Jersey, and District of Columbia Bars. **(LMSB Subgroup)**

David Lifson

David A. Lifson, CPA, is a Co-Managing Partner with Hays & Company LLP (Globally: Moore Stephens Hays LLP) in New York City, NY. Mr. Lifson is a tax specialist who helps businesses and

individuals manage their tax responsibilities and business opportunities. Experienced in both domestic and international matters, he spends much of his time helping monitor ongoing tax and related operating issues for clients, and helping them manage changes to their personal or business circumstances. Industries served are broad including communications; food/beverage manufacturing, distribution and resale; import/export; marketing/advertising; professional firms; real estate; securities and commodities brokerage; trading and shipping. Mr. Lifson is currently President of the New York State Society of Certified Public Accountants (NYSSCPA). He has written numerous articles, testified before Congress, is a frequent lecturer and panelist and regularly appears in the media, representing the American Institute of CPAs and the NYSSCPA. Mr. Lifson holds a BSBA (summa cum laude) from Babson College, Wellesley, MA. **(SBSE Subgroup)**

Andrew B. Lyon

Dr. Lyon is a Principal at PricewaterhouseCoopers LLP in Washington, D.C. Dr. Lyon has over twenty years experience providing tax analysis and consulting on complex tax matters in governmental, private sector, and academic employment. At PricewaterhouseCoopers, Dr. Lyon is a partner in the National Economic Consulting group, which is engaged in a broad range of economic, statistical, and modeling services in the areas of taxation, social security, health, and other policy areas. Prior to joining PricewaterhouseCoopers LLP, Dr. Lyon was an Associate Professor of Economics at the University of Maryland, responsible for teaching and advising graduate and undergraduate students in public finance and microeconomic theory. Dr. Lyon holds a Ph.D. in Economics from Princeton University. **(Tax Gap Analysis Subgroup)**

Carol Markman

Ms. Markman, CPA, is a Partner with Feldman, Meinberg & Company, LLP in Syosset, NY. She is responsible for tax-related correspondence and audits, supervising staff and serving individuals, professionals, small businesses, estates and not-for-profit clients. Prior to joining Feldman, Meinberg & Co., LLP, Ms. Markman was the owner/manager of Carol C. Markman, CPA. Her firm provided general accounting and income tax return preparation and tax planning to individual, small businesses, professionals, estates and not-for-profit organizations. In addition, she represented clients before taxing authorities for audits and provided litigation support services in matrimonial and other matters. Ms. Markman is a Past President of the National Conference of CPA Practitioners. In 2005 she was named among the Top 100 Most Influential People in Accounting by both *Accounting Today* and *CPA Magazine*. She holds a MS in Accounting from C.W. Post Center Long Island University and a BS in Mathematics from City College of New York City, NY. **(W&I Subgroup)**

Lillian F. Mills

Dr. Mills is an Associate Professor at the University of Texas at Austin. Her published academic research concerns corporate tax

compliance, financial accounting for income taxes and earnings management. Dr. Mills serves on several editorial boards for tax and financial accounting journals. Her current interests include tax reserves for uncertain tax benefits. In 2005-2006 Dr. Mills was the Stanley Surrey Senior Research Fellow at the U.S. Department of Treasury. Since 1996, she has consulted with IRS's LMSB Research group on a variety of risk assessment issues. She served on the task force that developed the Schedule M-3 to reconcile corporation net income to taxable income. She holds a Ph.D. in Accounting from the University of Michigan and an M.S. and B.S. in Accounting from University of Florida. Prior to her academic career, Lillian Mills was a senior tax manager with Price Waterhouse. **(Tax Gap Analysis Subgroup)**

Daniel T. Moore

Mr. Moore, CPA, is a Senior Accountant and Chief Financial Officer for the Moore Agency, Incorporated where he operates the Accounting Solutions Department in Salem, OH. He serves as a professional and community steward providing multiple solutions to key problems and recognizing there should always be options. In addition to his accounting and tax practice, Mr. Moore has played an extensive role in developing a sustainable comprehensive plan for the Salem, Ohio area. He has served as Ambassador and facilitator for the regional planning initiative in Northeast Ohio called Voices and Choices. Mr. Moore holds a Bachelor of Business Administration (cum laude) with a major in accounting from Kent State University, and an MBA in Public Administration from Gannon University. **(W&I Subgroup)**

Robert G. Nath

Mr. Nath, JD, is the managing member of Robert G. Nath, PLLC in McLean, Virginia. He is a recognized tax attorney with 30 years' experience, including eight with the Tax Division, U.S. Department of Justice, and is active in numerous aspects of tax practice. He concentrates in tax controversies, litigation, procedure, and representation between the Internal Revenue Service, United States Tax Court, other federal courts, and state tax authorities. Mr. Nath is the author of a book and numerous professional articles on IRS practice and procedure. Mr. Nath holds a Master of Laws in Taxation from Georgetown University, a J.D. from the University of Pennsylvania, and a Bachelor of Arts (cum laude, with Honors), from Yale University. **(W&I Subgroup Chair)**

George A. Plesko

Dr. Plesko, an Associate Professor of Accounting at the University of Connecticut School of Business in Storrs, Connecticut, has more than 20 years experience in tax policy analysis in both government and academe. Dr. Plesko's research has addressed numerous issues in corporate tax policy, including the interactions of financial and tax reporting, the characteristics and magnitude of book-tax income differences, the effects of the corporate Alternative Minimum Tax, capital structure and financing decisions, and the effects of individual and corporate taxation on entity choices of closely-held businesses.

His current research focuses on tax accounting issues and their interaction with businesses' financial reporting decisions. Dr. Plesko holds an M.S. and Ph.D. in Economics from the University of Wisconsin-Madison, and a B.A. in Economics from the George Washington University. **(Tax Gap Analysis Subgroup)**

Charles Rettig

Mr. Rettig, JD, LL.M., is an Attorney with Hochman, Salkin, Rettig, Toscher & Perez, P.C. in Beverly Hills, CA. Mr. Rettig specializes in tax controversies as well as tax, business, charitable and estate planning, and family wealth transfers. His representation includes Federal and state civil and criminal tax controversy matters and tax litigation of individuals, business enterprises, partnerships, limited liability companies, and corporations. He served as tax counsel in numerous administrative tax disputes throughout the United States and in litigation with California and in the United States Tax Court. He is a frequent lecturer before national, state and local professional organizations and has authored articles in many national, state and local publications. In addition, he has written numerous articles and writes a regular column for CCH Journal of Tax Practice and Procedure on tax-related matters. Mr. Rettig holds a LL.M. in Taxation from New York University, a J.D. (cum laude) from Pepperdine University and a BA in Economics from the University of California at Los Angeles. **(SBSE Subgroup)**

Margaret A. Roark

Ms. Roark, CPP, is the owner and President of M&D Consulting, Inc. in Fairfax Station, VA. Ms. Roark has over 30 years experience in employer payroll taxation audits, compliance and administration. Prior to starting her own business in 1996, she was Director of Payroll/Sales Audit for Woodward & Lothrop, Inc. She has received numerous awards from the American Payroll Association (APA) and was President of the Washington Metropolitan Area Chapter of the APA. Ms. Roark speaks nationwide on many payroll issues, has written and published numerous articles, and been a contributing editor to major payroll publications. In 1999, she was chosen to serve a three-year term on the American Payroll Association's Certification Board, the board responsible for writing the Certified Payroll Professional exam. Ms. Roark serves on the Research Institute of America's Board of Advisors and is a contributing writer for RIA's *Guide to Taxation of Benefits* and *Payroll Guide*. **(Chairperson & W&I Subgroup)**

Donna Rodriguez

Ms. Rodriguez, CPA, JD, is the managing member of Donna L. Rodriguez, PLLC located in The Woodlands, Texas, where she operates a full service accounting and tax practice focusing on start up and small to medium companies. She is an attorney and Certified Public Accountant with a diverse background as corporate counsel, chief financial officer for an international conglomerate, Special U.S. Attorney/Assistant Attorney General-Guam, and with Ernst & Young. As a special US Attorney assigned to prosecute tax crimes in Guam, she became very familiar with the Tax Code. Ms. Rodriguez

has a Juris Doctorate from the University of Oklahoma and a BSBA degree in Accounting from the University of Texas. **(SBSE Subgroup Chair)**

John S. Satagaj

Mr. Satagaj, JD, is a solo law practitioner in Washington, D.C. Mr. Satagaj specializes in small business, trade association and tax matters. Mr. Satagaj also serves as President of the Small Business Legislative Council (SBLC), a position he has held since 1985. The SBLC is an independent coalition of nearly 80 trade and professional associations that share the commitment to the future of small business. He earned his Juris Doctor law degree from the University of Connecticut and a subsequent LL.M in Taxation from George Washington University. **(SBSE Subgroup)**

John K. Scholz

Dr. Scholz is a professor of economics at the University of Wisconsin – Madison. In 1997-98 he was the Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury Department, and from 1990-91 he was a senior staff economist at the Council of Economic Advisors. Dr. Scholz directed the Institute for Research on Poverty at UW–Madison from 2000-2004. Professor Scholz has written extensively on the earned income tax credit and low-wage labor markets. He also writes on public policy and household saving, charitable contributions, and bankruptcy laws. He is a research associate at the National Bureau of Economic Research; a research professor at DIW Berlin, Germany; and a senior research affiliate at the Michigan National Poverty Center. His undergraduate degree is from Carleton College in Northfield, Minnesota and his Ph.D. is from Stanford University. **(Tax Gap Analysis Subgroup)**

Bonnie Speedy

Ms. Speedy is the National Director of AARP Tax-Aide at the AARP Foundation in Washington, DC. Ms. Speedy is a professional manager, coordinator and trainer with many years of professional experience in areas dealing with: strategic planning, policy development and application, grant-funded programs, accounting, the application of monitoring of federal regulations dealing with tax law, pensions and 501 (c) organizations with grant-funded programs. In addition, she directs all aspects of AARP Tax-Aide, serving over two million taxpayers a year, including program outcomes, policy development, implementation strategies, evaluation of effectiveness and communication to program volunteers. Ms. Speedy holds a Bachelor of Science degree from the University of Maryland and attained Certified Pension Consultant status. **(W&I Subgroup)**

Philip M. Tatarowicz

Mr. Tatarowicz, JD, LL.M, has worked in the tax field for 30 years and is a Partner and Ernst & Young's National Director of State and Local Tax Technical Services in Washington, DC. He is responsible for assisting the firm's clients and offices worldwide in multi-state tax matters, coordinating the development and quality of its state and local tax practice, and ensuring that E&Y's services reflect the latest regulatory and precedent-setting developments. In addition to being

the former chairman of the American Bar Association's Subcommittee on Interstate Transactions, Mr. Tatarowicz is Chair of the ABA's Committee on State and Local Taxation, a member of the American Institute of Certified Public Accountants, and an adjunct Professor of Law at Georgetown University Law Center. He holds a BA in Accounting and Business Economics; a Juris Doctorate (Northern Illinois University College of Law) and LLM (Tax) from Georgetown University Law Center. **(LMSB Subgroup Chair)**

Eric J. Toder

Dr. Toder is a Senior Fellow with the Urban Institute in Washington, D.C. and Urban-Brookings Tax Policy Center. He performs and directs research on tax and retirement policy issues for government agencies and private foundations. Prior to joining the Urban Institute, Dr. Toder served in high level management positions at the Internal Revenue Service, U.S. Department of Treasury, and the Congressional Budget Office and worked as a consultant for the New Zealand Treasury. He holds a Ph.D. and M.A. in Economics from the University of Rochester and a BS in Mathematics from Union College. **(Tax Gap Analysis Subgroup Chair)**

Carolyn Turnbull

Ms. Turnbull, CPA, is currently a Senior Tax Manager with Grant Thornton, LLP in their general federal tax practice in Atlanta, GA., and was previously the Director of Tax Research for Habif, Arogeti & Wynne, LLP in Atlanta. Ms. Turnbull has extensive and broad experience assisting clients and other professionals in her firm with highly technical and complex federal, multi-state, and international C corporation, S corporation, partnership and individual tax issues. Her clients operate in a variety of industries, including manufacturing, retail, real estate, health care, and professional services. Ms. Turnbull is the past-Chair of the American Institute of Certified Public Accountants (AICPA) Corporations and Shareholders Technical Resource Panel, and she continues to serve on a national level as a discussion leader, technical reviewer, and presenter for AICPA continuing education courses, etc. Ms. Turnbull holds an MS-Taxation and a BBA-Accounting (Cum Laude) from the University of Wisconsin-Milwaukee. **(LMSB Subgroup)**

George K. Yin

Mr. Yin, JD, is the Edwin S. Cohen Distinguished Professor of Law and Taxation at the University of Virginia School of Law, Charlottesville, Virginia and has been in the tax profession for 30 years. He has been a law professor specializing in taxation for about 20 years. Mr. Yin has also served as Chief of Staff of the Joint Committee on Taxation where he supervised all aspects of the work done by the staff and testified more than 20 times before Congress at markups and hearings on a variety of tax matters. Mr. Yin holds a Juris Doctorate with honors from George Washington University and has a BA in Mathematics and Economics from the University of Michigan. **(Tax Gap Analysis Subgroup)**